

WESTONARIA

LOCAL MUNICIPALITY



**MULTI YEAR BUDGET
2013/2014 - 2015/2016**

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EXECUTIVE MAYOR'S FOREWORD

Summary of linkages between the annual budget, IDP and priorities at national, provincial, district and local levels.

Planning in a municipal area does not take place in a vacuum; it is informed by National, Provincial, District and local directives. The 2009 National and Provincial government elections provided all spheres of government including local government key objectives that have to be achieved to realise the National Vision of 2014. Aligned to the National vision at Provincial level, Gauteng Province national priorities were developed. Key to both National and Provincial priorities Westonaria Municipality has a mandate to implement and create an environment conducive for the implementation of government policies.

Local government has a mandate of delivering basic services to the communities, developing an enabling environment for local economic development working together with the communities. In the endeavor of providing basic services, the municipality has developed key goals and objectives to realise government's 2014 Vision and the West Rand District Region's vision 2016.

1. To promote integrated sustainable development
2. To ensure the provision of sustainable basic services to communities
3. To promote sustainable local economic and social development
4. To promote a safe and healthy environment
5. To ensure internal municipal business excellence

In terms of the Municipal Finance Management Act, the IDP should inform the budgeting process. The IDP captures the outcomes of the review process, legislative and policy trends, institutional dynamics that impact the municipal ability to achieve its mandate. It has integrated the main issues raised during the stakeholder consultation, internal and financial review.

The developed outcomes, objectives and budget provide a foundation for the development of the service and budget implementation plan and performance contracts for the 2013/2014 financial year, and it will further lay the basis for the overall performance of the municipality in the next financial year.

RESOLUTIONS

1. That the Annual Budget for the financial year 2013/2014 and indicative for the two projected outer years 2014/2015 and 2015/2016 be approved as set-out in the following schedules:

1.1 Operating revenue and expenditure by standard classification as reflected in Table A2

	2013/14	2014/15	2015/16
Revenue	R458 389 000	R485 893 000	R515 046 000
Expenditure	R447 934 000	R484 810 000	R503 298 000

1.2 Operating revenue and expenditure by source as reflected in Table A4

	2013/14	2014/15	2015/16
Revenue	R458 389 000	R485 893 000	R515 046 000
Expenditure	R447 934 000	R484 810 000	R503 298 000

1.3 Capital expenditure by standard classification and funding sources as reflected in Table A5

	2013/14	2014/15	2015/16
Budgeted Projects	R82 593 921	R94 752 000	R109 835 000

2. That cognizance is taken of the surplus of R10 456 000 to fund part of the capital budget as own resources.

Breakdown of capital budget:

Capital budget 2013/2014	82 593 921
Available funds	
Conditional grants	72 481 901
Internal funds	<u>10 112 020</u>
Shortfall	<u>82 593 921.</u>

3. That the current indigent households on the list be approved for 2013/2014 and the office of the Chief Financial Officer perform verifications to all current indigent households to confirm their status in order to reduce time delay caused in applying verifying processing and approval. New applications and those whom have not been approved can make new applications.
4. That the indigent subsidy per month be limited to the billing amount of the current month limited to R269.33 effective from 1 July 2013.
5. That the annual tariff increases be adopted by Council as follows:

Rates and taxes	6%
Electricity	8%
Water	10%

Sanitation	6%
Refuse	6%
Other services	6%

6. That employee cost be reduced by R1 million and the LED Budget be increased by R1 million.
7. That the WRBA and Transformation Allocation be considered during the budget adjustment.

EXECUTIVE SUMMARY

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. A critical review of expenditure was undertaken, basing the 2013/2014 budget on actual expenditure to date, as well as items that were properly planned for and supported by department needs. This has resulted in savings to the municipality of approximately R 53.63 million on the current financial year's adjusted budget. Key areas where savings were on "general expenditure", including printing, telephone costs, etc.

The Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the Municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular No. 66 and 67 were used to guide the compilation of the 2013/14 MTREF.

The main challenges experienced during the compilation of the 2013/14 MTREF can be summarized as follows:

- Aging and poorly maintained water, roads and Electricity Service infrastructure;
- The increased cost of bulk water and Electricity Service (due to tariff increases from Rand Water and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high

Tariff increases are not sustainable - as there will be point where services will no-longer be affordable;

- Cash-flow position of the municipality at present.

The following budget principles and guidelines directly informed the compilation of the 2013/14 MTREF:

The 2012/13 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2013/14 annual budget;

- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk water and Electricity Service. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

The following tariff increases are projected:

Rates and taxes	6%
Electricity	8%

Water	10%
Sanitation	6%
Refuse	6%
Other services	6%

Expenditure is projected to increase as follows:

Salaries and wages	6%
Repairs and maintenance	133%
General expenses	17.9%(decrease)
Bulk purchases	8% (average)

The budget was prepared in terms of National Treasury guidelines and present economic conditions.

ANNUAL BUDGET TABLES

GT483 Westonaria - Table A1 Budget Summary

Description R thousands	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Financial Performance										
Property rates	20 569	25 819	26 893	34 147	34 147	34 147	34 147	36 195	38 367	40 669
Service charges	144 232	175 282	178 956	234 859	234 859	234 859	234 859	255 630	270 968	287 226
Investment revenue	240	125	14 215	545	545	545	545	578	612	649
Transfers recognised - operational	110 881	101 530	178 060	108 261	108 261	108 261	108 261	115 514	122 445	129 792
Other own revenue	24 165	23 189	15 810	38 619	40 619	40 619	40 619	50 472	53 501	56 711
Total Revenue (excluding capital transfers and contributions)	300 087	325 945	413 934	416 431	418 431	418 431	418 431	458 389	485 893	515 046
Employee costs	80 508	90 594	94 017	111 775	110 337	110 337	110 337	126 584	134 179	142 230
Remuneration of councillors	7 239	9 013	8 855	8 859	9 145	9 145	9 145	10 865	11 517	12 208
Depreciation & asset impairment	7 225	5 105	63 221	7 201	57 830	57 830	57 830	8 529	9 041	9 583
Finance charges	5 747	11 649	3 536	10 866	10 866	10 866	10 866	9 301	9 859	10 451
Materials and bulk purchases	111 899	133 422	159 484	183 065	182 970	182 970	182 970	195 027	206 729	219 133
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	65 771	75 200	67 036	92 308	99 679	99 679	99 679	97 627	103 485	109 694
Total Expenditure	278 389	324 983	396 149	414 074	470 827	470 827	470 827	447 934	474 810	503 298
Surplus/(Deficit)	21 698	962	17 786	2 357	(52 396)	(52 395)	(52 395)	10 456	11 083	11 748
Transfers recognised - capital	–	–	74 779	63 756	63 756	63 756	63 756	72 482	76 831	81 441
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	21 698	962	92 565	66 113	11 360	11 361	11 361	82 938	87 914	93 189
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	21 698	962	92 565	66 113	11 360	11 361	11 361	82 938	87 914	93 189
Capital expenditure & funds sources										
Capital expenditure	53 167	66 374	63 195	79 220	79 220	79 220	79 220	88 594	88 000	102 400
Transfers recognised - capital	53 167	66 374	54 376	63 756	63 756	63 756	63 756	72 482	73 050	86 833
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	14 140	14 140	14 140	14 140	–	–	–
Internally generated funds	–	–	8 819	1 324	1 324	1 324	1 324	10 456	11 083	11 748
Total sources of capital funds	53 167	66 374	63 195	79 220	79 220	79 220	79 220	82 938	84 133	98 581

<u>Financial position</u>										
Total current assets	26 082	31 298	65 590	43 115	43 115	43 115	43 115	54 455	65 233	69 147
Total non current assets	259 718	1 265 847	1 364 633	1 318 291	1 318 291	1 318 291	1 318 291	1 323 291	1 405 291	1 489 608
Total current liabilities	30 776	56 718	87 129	35 533	35 533	35 533	35 533	44 575	54 216	57 468
Total non current liabilities	32 302	21 901	48 898	32 068	32 068	32 068	32 068	42 068	54 068	57 312
Community wealth/Equity	222 722	1 218 542	1 294 197	1 293 805	1 293 805	1 293 805	1 293 805	1 391 528	1 468 691	1 556 810
<u>Cash flows</u>										
Net cash from (used) operating	40 311	104 958	53 503	81 020	81 020	81 020	81 020	81 953	94 806	99 546
Net cash from (used) investing	(52 903)	(63 160)	(69 043)	(65 244)	(65 244)	(65 244)	(65 244)	(61 074)	(70 554)	(75 857)
Net cash from (used) financing	(7 797)	(9 846)	(8 235)	8 002	8 002	8 002	8 002	(6 507)	(6 897)	(7 311)
Cash/cash equivalents at the year end	(2 607)	29 345	5 570	32 065	32 065	32 065	32 065	46 437	63 792	80 170
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	2 746	8 258	(29 997)	11 599	11 599	11 599	11 599	13 171	14 971	15 869
Application of cash and investments	(533)	23 667	(10 321)	(2 113)	(1 914)	(1 914)	(1 914)	(6 253)	(4 591)	(4 367)
Balance - surplus (shortfall)	3 279	(15 409)	(19 676)	13 712	13 513	13 513	13 513	19 424	19 562	20 236
<u>Asset management</u>										
Asset register summary (WDV)	1 265 847	1 364 633	1 884 816	1 318 291	1 318 291	1 318 291	1 323 291	1 323 291	1 405 291	1 489 608
Depreciation & asset impairment	7 225	5 105	63 221	7 201	57 830	57 830	8 529	8 529	9 041	9 583
Renewal of Existing Assets	-	-	-	69 076	69 076	69 076	69 076	86 494	87 903	102 577
Repairs and Maintenance	-	-	9 572	3 391	12 739	4 125	9 593	9 593	9 593	9 593
<u>Free services</u>										
Cost of Free Basic Services provided	-	71 101	61 364	67 501	67 501	67 501	71 551	71 551	75 844	80 395
Revenue cost of free services provided	-	67 010	61 031	68 811	68 811	68 811	72 940	72 940	77 316	81 955
<u>Households below minimum service level</u>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	15	15	15	15	15	15	15	15	15
Refuse:	-	-	-	-	-	-	-	-	-	-

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<u>Financial position</u>									
Total current assets	601,452	907,589	677,946	767,434	767,434	282,872	304,699	364,699	355,699
Total non current assets	1,260,380	3,402,992	4,366,182	5,378,358	5,353,778	5,102,379	5,628,418	5,850,646	6,100,797
Total current liabilities	277,236	514,844	463,077	158,000	158,000	150,000	207,000	210,000	213,000
Total non current liabilities	93,323	93,323	99,515	142,493	142,493	56,974	538,733	535,733	532,733
Community wealth/Equity	1,491,274	3,702,415	4,481,536	5,845,299	5,820,719	5,178,277	5,187,384	5,469,612	5,710,763
<u>Cash flows</u>									
Net cash from (used) operating	447,534	865,578	879,806	526,904	500,596	377,940	304,731	293,062	322,335
Net cash from (used) investing	(274,446)	(705,055)	(1,024,400)	(946,883)	(970,620)	(615,675)	(789,490)	(287,684)	(318,454)
Net cash from (used) financing	3,589	4,632	7,034	59,817	54,817	54,000	485,885	874	622
Cash/cash equivalents at the year end	167,431	332,586	195,026	(165,136)	(220,182)	11,291	12,417	18,669	23,172
<u>Cash backing/surplus reconciliation</u>									
Cash and investments available	497,814	723,667	549,557	529,000	529,000	11,000	31,000	100,000	70,000
Application of cash and investments	181,802	396,567	225,762	(24,152)	(22,960)	(41,649)	4,947	(3,909)	(10,797)
Balance – surplus (shortfall)	316,011	327,099	323,795	553,152	551,960	52,649	26,053	103,909	80,797
<u>Asset management</u>									
Asset register summary (WDV)	1,193,203	3,316,102	4,268,797	5,377,608	5,353,028	5,102,379	5,829,175	6,051,403	6,301,554
Depreciation & asset impairment	64,650	79,925	107,331	88,017	88,017	107,331	112,694	119,456	126,623
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	67,083	65,986	72,081	76,221	82,871	82,662	98,963	104,901	111,195
<u>Free services</u>									
Cost of Free Basic Services provided	3,316	3,996	4,228	4,189	4,189	4,189	4,694	4,934	5,161
Revenue cost of free services provided	36,228	38,375	40,599	38,522	38,522	38,522	42,679	44,855	46,919
<u>Households below minimum service level</u>									
Water:	7,691	7,691	7,691	7,691	7,691	7,691	7,691	7,691	7,691
Sanitation/sewerage:	10,919	10,919	10,919	10,919	10,919	10,919	10,919	10,919	10,919
Energy:	79,761	79,761	79,761	79,761	79,761	79,761	79,761	79,761	79,761
Refuse:	81,997	81,997	81,997	81,997	81,997	81,997	81,997	81,997	81,997

GT483 Westonaria - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description R thousand	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard										
<i>Governance and administration</i>		166 406	117 246	164 525	117 704	117 704	117 704	136 127	144 294	152 952
Executive and council		112 361	80 201	87 119	68 696	68 696	68 696	74 923	79 419	84 184
Budget and treasury office		53 654	37 045	76 854	47 990	47 990	47 990	57 838	61 308	64 987
Corporate services		391	–	552	1 018	1 018	1 018	3 365	3 567	3 781
<i>Community and public safety</i>		2 596	8 350	6 450	8 225	12 844	12 844	8 759	9 284	9 841
Community and social services		2 201	3 032	5 102	1 643	1 643	1 643	3 308	3 506	3 716
Sport and recreation		10	–	3	48	48	48	51	54	57
Public safety		–	5 318	–	6 200	10 819	10 819	5 200	5 512	5 843
Housing		–	–	–	0	0	–	–	–	–
Health		385	–	1 345	334	334	334	200	212	225
<i>Economic and environmental services</i>		4 214	4 611	63 256	23 788	21 169	21 169	19 946	21 143	22 412
Planning and development		26	–	54 184	2 179	2 179	2 179	16 536	17 528	18 580
Road transport		4 188	4 611	9 072	18 990	18 990	18 990	3 410	3 615	3 832
Environmental protection		–	–	–	2 619	–	–	–	–	–
<i>Trading services</i>		126 871	195 738	179 703	266 714	266 714	266 714	293 557	311 171	329 841
Electricity		45 756	65 665	65 667	97 820	97 820	97 820	106 250	112 625	119 382
Water		65 934	96 307	94 862	127 618	127 618	127 618	140 005	148 405	157 310
Waste water management		10 813	19 553	13 058	28 969	28 969	28 969	34 258	36 313	38 492
Waste management		4 368	14 213	6 116	12 306	12 306	12 306	13 045	13 828	14 657
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	300 087	325 945	413 933	416 431	418 431	418 431	458 389	485 892	515 046
Expenditure - Standard	-									
<i>Governance and administration</i>		77 513	104 554	90 817	85 521	85 521	85 521	106 144	112 512	119 263
Executive and council		32 085	85 755	37 731	39 471	39 471	39 471	45 898	48 652	51 571
Budget and treasury office		34 474	9 430	26 818	19 665	19 665	19 665	29 639	31 417	33 302
Corporate services		10 954	9 369	26 268	26 385	26 385	26 385	30 607	32 443	34 390
<i>Community and public safety</i>		12 698	25 583	23 823	39 901	39 901	39 901	50 118	53 125	56 313
Community and social services		6 087	13 711	12 797	16 084	16 084	16 084	21 054	22 317	23 656
Sport and recreation		4 660	3 104	6 636	10 367	10 367	10 367	3 358	3 560	3 773
Public safety		658	6 453	800	9 196	9 196	9 196	20 970	22 228	23 562
Housing		–	740	908	1 884	1 884	1 884	2 331	2 471	2 619
Health		1 293	1 575	2 682	2 370	2 370	2 370	2 405	2 550	2 702
<i>Economic and environmental services</i>		28 640	19 021	38 634	46 710	102 262	102 262	40 220	42 634	45 192
Planning and development		10 251	4 550	5 625	6 640	6 640	6 640	16 516	17 507	18 558

Road transport		17 327	12 509	24 394	40 042	40 042	40 042	20 923	22 178	23 509
Environmental protection		1 062	1 962	8 614	28	55 580	55 580	2 782	2 948	3 125
<i>Trading services</i>		159 536	175 824	242 875	242 826	242 826	242 826	251 452	266 539	282 532
Electricity		55 375	48 225	70 190	84 329	84 329	84 329	90 119	95 526	101 257
Water		72 194	91 334	106 352	118 650	118 650	118 650	128 384	136 087	144 253
Waste water management		13 061	22 033	55 027	20 558	20 558	20 558	13 917	14 752	15 638
Waste management		18 906	14 232	11 305	19 289	19 289	19 289	19 032	20 174	21 384
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	278 387	324 982	396 149	414 958	470 510	470 510	447 934	474 810	503 299
Surplus/(Deficit) for the year		21 700	963	17 784	1 473	(52 079)	(52 079)	10 454	11 082	11 747

Standard Classification Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<i>Economic and environmental services</i>	63,418	74,274	102,390	87,695	86,895	97,083	123,711	131,134	139,002
Planning and development	26,333	35,510	47,414	36,128	35,328	34,070	49,211	52,164	55,294
Road transport	31,679	33,444	47,450	44,704	44,704	55,069	65,129	69,037	73,179
Environmental protection	5,406	5,320	7,526	6,863	6,863	7,943	9,371	9,933	10,529
<i>Trading services</i>	345,752	414,925	492,322	598,580	595,979	579,048	702,311	799,466	905,513
Electricity	180,433	210,639	262,739	333,499	332,999	321,761	404,082	483,343	570,422
Water	110,410	141,567	145,221	180,170	178,169	162,927	183,614	194,631	206,309
Waste water management	20,459	26,627	40,894	33,404	33,804	48,180	54,602	57,878	61,351
Waste management	34,450	36,092	43,469	51,508	51,008	46,180	60,013	63,614	67,431
<i>Other</i>	–	–	–	–	–	–	–	–	–
Total Expenditure – Standard	648,183	721,513	932,301	1,098,654	1,103,803	1,085,425	1,224,515	1,340,408	1,476,812
Surplus/(Deficit) for the year	329,455	609,978	785,432	565,176	540,596	323,645	242,037	227,606	254,032

GT483 Westonaria - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1										
<u>Revenue By Source</u>											
Property rates	2	20 569	25 819	26 888	34 147	34 147	34 147	34 147	36 195	38 367	40 669
Property rates - penalties & collection charges		–	–	5	–	–	–	–	–	–	–
Service charges - electricity revenue	2	52 670	63 918	64 833	94 999 118	94 999	94 999	94 999	102 599	108 755	115 280
Service charges - water revenue	2	71 772	89 456	94 828	259	118 259	118 259	118 259	130 085	137 890	146 164
Service charges - sanitation revenue	2	14 370	15 448	13 058	15 853	15 853	15 853	15 853	16 853	17 864	18 936
Service charges - refuse revenue	2	5 420	6 345	6 116	5 748	5 748	5 748	5 748	6 093	6 459	6 846
Service charges - other		–	115	121	–	–	–	–	–	–	–
Rental of facilities and equipment		389	424	404	146	146	146	146	153	163	172
Interest earned - external investments		240	125	14 215	545	545	545	545	578	612	649
Interest earned - outstanding debtors		9 091	8 622	512	9 931	13 234	13 234	13 234	17 523	18 575	19 689
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		564	4 401	5 532	6 200	6 200	6 200	6 200	5 201	5 513	5 844
Licences and permits		12 901	5 411	3 493	18 866	17 566	17 566	17 566	19 908	21 102	22 369
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		110 881	101 530	178 060	108 261	108 261	108 261	108 261	115 514	122 445	129 792
Other revenue	2	1 212	4 331	5 870	2 540	2 573	2 573	2 573	7 687	8 148	8 637
Gains on disposal of PPE		8	–	–	936	900	900	900	–	–	–
Total Revenue (excluding capital transfers and contributions)		300 087	325 945	413 934	416 431	418 431	418 431	418 431	458 389	485 893	515 046
<u>Expenditure By Type</u>	-				111						
Employee related costs	2	80 508	90 594	94 017	775	110 337	110 337	110 337	126 584	134 179	142 230
Remuneration of councillors		7 239	9 013	8 855	8 859	9 145	9 145	9 145	10 865	11 517	12 208
Debt impairment	3	26 972	27 044	13 042	24 402	24 402	24 402	24 402	20 497	21 727	23 031
Depreciation & asset impairment	2	7 225	5 105	63 221	7 201	57 830	57 830	57 830	8 529	9 041	9 583
Finance charges		5 747	11 649	3 536	10 866	10 866	10 866	10 866	9 301	9 859	10 451
Bulk purchases	2	109 355	122 329	149 912	169 879	169 879	169 879	169 879	183 470	194 478	206 146
Other materials	8	2 544	11 093	9 572	13 185	13 091	13 091	13 091	11 558	12 251	12 986
Contracted services		2 975	10 459	9 725	8 470	8 470	8 470	8 470	13 017	13 798	14 625
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4,	35 824	37 697	44 270	59 436	66 807	66 807	66 807	64 113	67 960	72 038

	5										
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		278 389	324 983	396 149	414 074	470 827	470 827	470 827	447 934	474 810	503 298
Surplus/(Deficit)	6	21 698	962	17 786	2 357	(52 396)	(52 395)	(52 395)	10 456	11 083	11 748
Transfers recognised - capital		-	-	74 779	63 756	63 756	63 756	63 756	72 482	76 831	81 441
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		21 698	962	92 565	66 113	11 360	11 361	11 361	82 938	87 914	93 189
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7	21 698	962	92 565	66 113	11 360	11 361	11 361	82 938	87 914	93 189
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		21 698	962	92 565	66 113	11 360	11 361	11 361	82 938	87 914	93 189
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		21 698	962	92 565	66 113	11 360	11 361	11 361	82 938	87 914	93 189

Description R thousand	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Surplus/(Deficit)	86,433	85,313	(1,997)	162,162	155,182	15,231	11,173	–	–
Transfers recognised - capital	243,022	524,665	787,429	403,014	385,414	308,414	230,864	227,606	254,032
Contributions recognised - capital	–	–	–	–	–	–	–	–	–
Contributed assets									
Surplus/(Deficit) after capital transfers & contributions	329,455	609,978	785,432	565,176	540,596	323,645	242,037	227,606	254,032
Taxation									
Surplus/(Deficit) after taxation	329,455	609,978	785,432	565,176	540,596	323,645	242,037	227,606	254,032
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	329,455	609,978	785,432	565,176	540,596	323,645	242,037	227,606	254,032
Share of surplus/ (deficit) of associate									
Surplus/(Deficit) for the year	329,455	609,978	785,432	565,176	540,596	323,645	242,037	227,606	254,032

GT483 Westonaria - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<u>Capital expenditure - Vote</u>	2										
<u>Multi-year expenditure to be appropriated</u>											
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 8 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 9 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 10 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 11 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 12 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 13 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 14 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 15 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
<u>Single-year expenditure to be appropriated</u>	2										
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 1 - Council General		450	450	125	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1 827	1 827	1 722	15 296	15 296	15 296	15 296	3 455	3 662	3 882
Vote 4 - Financial Services		250	250	2 300	200	200	200	200	7 045	7 468	7 916
Vote 5 - Community Services		10 823	19 646	21 555	9 950	9 950	9 950	9 950	16 753	15 532	16 464
Vote 6 - Infrastructure Services		39 817	44 201	37 494	53 774	53 774	53 774	53 774	61 341	68 087	81 571
Vote 7 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 8 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 9 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 10 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 11 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 12 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 13 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 14 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-
Vote 15 - Westonaria Local Municipality		-	-	-	-	-	-	-	-	-	-

Capital single-year expenditure sub-total		53 167	66 374	63 196	79 220	79 220	79 220	79 220	88 594	94 749	109 833
Total Capital Expenditure - Vote		53 167	66 374	63 196	79 220	79 220	79 220	79 220	88 594	94 749	109 833
Capital Expenditure - Standard											
<i>Governance and administration</i>		2 527	2 527	4 146	15 496	15 496	15 496	15 496	10 500	8 500	5 400
Executive and council		450	450	124	–	–	–	–	–	8 500	5 400
Budget and treasury office		250	250	2 300	200	200	200	200	7 045	–	–
Corporate services		1 827	1 827	1 722	15 296	15 296	15 296	15 296	3 455	–	–
<i>Community and public safety</i>		10 823	10 823	21 555	9 950	9 950	9 950	9 950	14 653	17 000	20 000
Community and social services		7 028	7 028	21 555	9 950	9 950	9 950	9 950	14 653	17 000	20 000
Sport and recreation		–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–
Housing		1 630	1 630	–	–	–	–	–	–	–	–
Health		2 165	2 165	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		21 239	29 723	20 034	34 013	34 013	34 013	34 013	5 975	7 500	9 000
Planning and development		12 416	12 416	20 034	34 013	34 013	34 013	34 013	975	7 500	9 000
Road transport		–	8 484	–	–	–	–	–	5 000	–	–
Environmental protection		8 823	8 823	–	–	–	–	–	–	–	–
<i>Trading services</i>		18 578	23 301	17 460	19 761	19 761	19 761	19 761	55 366	55 000	68 000
Electricity		8 092	8 092	1 540	6 024	6 024	6 024	6 024	13 000	10 000	20 000
Water		4 050	4 050	15 920	6 737	6 737	6 737	6 737	23 257	45 000	48 000
Waste water management		6 436	11 159	–	7 000	7 000	7 000	7 000	19 109	–	–
Waste management		–	–	–	–	–	–	–	–	–	–
<i>Other</i>		–	–	–	–	–	–	–	2 100	–	–
Total Capital Expenditure - Standard	3	53 167	66 374	63 195	79 220	79 220	79 220	79 220	88 594	88 000	102 400
Funded by:											
National Government		53 167	66 374	54 376	63 756	63 756	63 756	63 756	59 282	63 050	66 833
Provincial Government									200		
District Municipality											
Other transfers and grants									13 000	10 000	20 000
Transfers recognised - capital	4	53 167	66 374	54 376	63 756	63 756	63 756	63 756	72 482	73 050	86 833
Public contributions & donations	5										
Borrowing	6				14 140	14 140	14 140	14 140			
Internally generated funds				8 819	1 324	1 324	1 324	1 324	10 456	11 083	11 748
Total Capital Funding	7	53 167	66 374	63 195	79 220	79 220	79 220	79 220	82 938	84 133	98 581

GT483 Westonaria - Table A6 Budgeted Financial Position

Description R thousand	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS											
Current assets											
Cash		14	14	4 064	1 677	1 677	1 677	1 677	1 761	1 849	1 960
Call investment deposits	1	615	8 244	0	9 922	9 922	9 922	9 922	11 410	13 122	13 909
Consumer debtors	1	25 453	23 040	43 531	31 516	31 516	31 516	31 516	41 284	50 262	53 278
Other debtors		-	-	11 864	-	-	-	-	-	-	-
Current portion of long-term receivables		-	-	4 939	-	-	-	-	-	-	-
Inventory	2	-	-	1 193	-	-	-	-	-	-	-
Total current assets		26 082	31 298	65 590	43 115	43 115	43 115	43 115	54 455	65 233	69 147
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		2 117	-	-	-	-	-	-	-	-	-
Investment property		-	-	66 525	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	257 601	1 265 847	1 297 272	1 318 291	1 318 291	1 318 291	1 318 291	1 323 291	1 405 291	1 489 608
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	836	-	-	-	-	-	-	-
Total non current assets		259 718	1 265 847	1 364 633	1 318 291	1 318 291	1 318 291	1 318 291	1 323 291	1 405 291	1 489 608
TOTAL ASSETS		285 800	1 297 145	1 430 224	1 361 406	1 361 406	1 361 406	1 361 406	1 377 746	1 470 524	1 558 755
LIABILITIES											
Current liabilities											
Bank overdraft	- 1	-	-	34 060	-	-	-	-	-	-	-
Borrowing	4	4 402	7 623	6 969	7 561	7 561	7 561	7 561	8 211	8 761	9 286
Consumer deposits		-	-	2 786	-	-	-	-	-	-	-
Trade and other payables	4	26 374	49 095	43 069	27 972	27 972	27 972	27 972	36 364	45 455	48 182
Provisions		-	-	244	-	-	-	-	-	-	-
Total current liabilities		30 776	56 718	87 129	35 533	35 533	35 533	35 533	44 575	54 216	57 468
Non current liabilities											
Borrowing		32 302	21 901	48 898	32 068	32 068	32 068	32 068	42 068	54 068	57 312

Provisions		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		32 302	21 901	48 898	32 068	32 068	32 068	32 068	42 068	54 068	57 312
TOTAL LIABILITIES		63 078	78 619	136 027	67 601	67 601	67 601	67 601	86 643	108 284	114 780
NET ASSETS	5	222 722	1 218 526	1 294 197	1 293 805	1 293 805	1 293 805	1 293 805	1 291 103	1 362 240	1 443 975
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		38 000	1 218 542	1 294 197	1 293 805	1 293 805	1 293 805	1 293 805	1 391 528	1 468 691	1 556 810
Reserves	4	184 722	-	-	-	-	-	-	-	-	-
Minorities' interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	222 722	1 218 542	1 294 197	1 293 805	1 293 805	1 293 805	1 293 805	1 391 528	1 468 691	1 556 810

GT483 Westonaria - Table A7 Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		159 850	178 799	177 689	292 760	292 760	292 760	292 760	353 351	361 279	379 343
Government - operating	1	114 399	193 467	170 557	108 261	108 261	108 261	108 261	106 089	124 088	130 292
Government - capital	1	-	-	-	63 756	63 756	63 756	63 756	59 482	70 291	73 806
Interest		9 326	12 094	14 727	-	-	-	0	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(237 276)	(274 701)	(305 934)	(372 891)	(372 891)	(372 891)	(372 891)	(427 668)	(448 758)	(471 196)
Finance charges		(5 988)	(4 701)	(3 536)	(10 866)	(10 866)	(10 866)	(10 866)	(9 301)	(12 094)	(12 699)
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		40 311	104 958	53 503	81 020	81 020	81 020	81 020	81 953	94 806	99 546
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	(235)	(235)	(235)	(235)	(251)	(264)	(277)
Decrease (Increase) in non-current debtors		-	-	-	(253)	(253)	(253)	(253)	(271)	(274)	(277)
Decrease (increase) other non-current receivables		-	-	3 158	(1 000)	(1 000)	(1 000)	(1 000)	(1 070)	275	(795)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(52 903)	(63 160)	(72 201)	(63 756)	(63 756)	(63 756)	(63 756)	(59 482)	(70 291)	(74 508)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(52 903)	(63 160)	(69 043)	(65 244)	(65 244)	(65 244)	(65 244)	(61 074)	(70 554)	(75 857)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	14 140	14 140	14 140	14 140	-	-	-
Payments											
Repayment of borrowing		(7 797)	(9 846)	(8 235)	(6 138)	(6 138)	(6 138)	(6 138)	(6 507)	(6 897)	(7 311)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(7 797)	(9 846)	(8 235)	8 002	8 002	8 002	8 002	(6 507)	(6 897)	(7 311)

NET INCREASE/ (DECREASE) IN CASH HELD		(20 389)	31 952	(23 775)	23 778	23 778	23 778	23 778	14 372	17 355	16 378
Cash/cash equivalents at the year begin:	2	17 782	(2 607)	29 345	8 287	8 287	8 287	8 287	32 065	46 437	63 792
Cash/cash equivalents at the year end:	2	(2 607)	29 345	5 570	32 065	32 065	32 065	32 065	46 437	63 792	80 170

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
NET CASH FROM/(USED) FINANCING ACTIVITIES	3,589	4,632	7,034	59,817	54,817	54,000	485,885	874	622
NET INCREASE/ (DECREASE) IN CASH HELD	176,677	165,156	(137,561)	(360,162)	(415,207)	(183,735)	1,126	6,252	4,503
Cash/cash equivalents at the year begin:	(9,246)	167,431	332,586	195,026	195,026	195,026	11,291	12,417	18,669
Cash/cash equivalents at the year end:	167,431	332,586	195,026	(165,136)	(220,182)	11,291	12,417	18,669	23,172

GT483 Westonaria - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description R thousand	R e f	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available											
Cash/cash equivalents at the year end	1	(2 607)	29 345	5 570	32 065	32 065	32 065	32 065	46 437	63 792	80 170
Other current investments > 90 days		3 236	(21 087)	(35 567)	(20 466)	(20 466)	(20 466)	(20 466)	(33 266)	(48 821)	(64 301)
Non current assets - Investments	1	2 117	-	-	-	-	-	-	-	-	-
Cash and investments available:		2 746	8 258	(29 997)	11 599	11 599	11 599	11 599	13 171	14 971	15 869
Application of cash and investments											
Unspent conditional transfers		2 205	12 409	1 177	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(2 738)	11 258	(11 499)	(2 113)	(1 914)	(1 914)	(1 914)	(6 253)	(4 591)	(4 367)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		(533)	23 667	(10 321)	(2 113)	(1 914)	(1 914)	(1 914)	(6 253)	(4 591)	(4 367)
Surplus(shortfall)		3 279	(15 409)	(19 676)	13 712	13 513	13 513	13 513	19 424	19 562	20 236

GT483 Westonaria - Table A9 Asset Management

Description R thousand	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	24 938	24 938	24 938	88 594	88 000	102 400
Infrastructure -										
Road transport		-	-	-	18 938	18 938	18 938	5 000	5 300	5 618
Infrastructure -										
Electricity		-	-	-	-	-	-	13 000	10 000	20 000
Infrastructure -										
Water		-	-	-	-	-	-	24 232	25 686	27 227
Infrastructure -										
Sanitation		-	-	-	5 000	5 000	5 000	19 109	20 255	21 470
Infrastructure -										
Other		-	-	-	1 000	1 000	1 000	-	-	-
Infrastructure		-	-	-	24 938	24 938	24 938	61 341	61 241	74 315
Community		-	-	-	-	-	-	14 653	15 604	16 464
Heritage assets		-	-	-	-	-	-	-	-	-
Investment		-	-	-	-	-	-	-	-	-
properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	12 600	11 155	11 621
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	-	-	-	69 076	69 076	69 076	86 494	87 903	102 577
Infrastructure -										
Road transport		-	-	-	18 938	18 938	18 938	5 000	5 300	5 618
Infrastructure -										
Electricity		-	-	-	-	-	-	13 000	10 000	20 000
Infrastructure -										
Water		-	-	-	-	-	-	24 232	25 686	27 227
Infrastructure -										
Sanitation		-	-	-	5 000	5 000	5 000	19 109	20 255	21 470
Infrastructure -										
Other		-	-	-	25 938	25 938	25 938	-	-	-
Infrastructure	-	-	-	-	49 876	49 876	49 876	61 341	61 241	74 315
Community	-	-	-	-	19 000	19 000	19 000	14 653	15 532	16 464
Heritage assets	-	-	-	-	-	-	-	-	-	-
Investment	-	-	-	-	-	-	-	-	-	-
properties	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	200	200	200	10 500	11 130	11 798
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure</u>	4	-	-	-	37 876	37 876	37 876	10 000	10 600	11 236
Infrastructure -										
Road transport		-	-	-	37 876	37 876	37 876	10 000	10 600	11 236
Infrastructure -										
Electricity		-	-	-	-	-	-	26 000	20 000	40 000

Infrastructure - Water		-	-	-	-	-	-	48 464	51 372	54 454
Infrastructure - Sanitation		-	-	-	10 000	10 000	10 000	38 218	40 510	42 940
Infrastructure - Other		-	-	-	26 938	26 938	26 938	-	-	-
Infrastructure		-	-	-	74 814	74 814	74 814	122 682	122 482	148 630
Community		-	-	-	19 000	19 000	19 000	29 306	31 136	32 928
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	200	200	200	23 100	22 285	23 419
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	-	-	-	94 014	94 014	94 014	175 088	175 903	204 977
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		1 265 847	1 364 633	1 818 291	1 318 291	1 318 291	1 318 291	1 323 291	1 405 291	1 489 608
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		1 265 847	1 364 633	1 818 291	1 318 291	1 318 291	1 318 291	1 323 291	1 405 291	1 489 608
Community										
Heritage assets										
Investment properties		-	-	66 525	-	-	-	-	-	-
Other assets										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 265 847	1 364 633	1 884 816	1 318 291	1 318 291	1 318 291	1 323 291	1 405 291	1 489 608
EXPENDITURE OTHER ITEMS										
<u>Depreciation & asset impairment</u>		7 225	5 105	63 221	7 201	57 830	57 830	8 529	9 041	9 583
<u>Repairs and Maintenance by Asset Class</u>	3	-	-	9 572	3 391	12 739	4 125	9 593	9 593	9 593
Infrastructure - Road transport		-	-	883	309	979	368	677	677	677
Infrastructure - Electricity		-	-	1 111	(667)	1 276	(929)	1 395	1 395	1 395
Infrastructure - Water		-	-	8	1	96	2	620	620	620
Infrastructure - Sanitation		-	-	652	331	665	441	813	813	813
Infrastructure - Other		-	-	172	1 419	3 081	1 892	1 298	1 298	1 298
Infrastructure		-	-	2 826	1 394	6 098	1 775	4 803	4 803	4 803
Community		-	-	7	137	1 300	183	1 378	1 378	1 378

Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	-	6 739	1 860	5 341	2 168	3 411	3 411	3 412
TOTAL EXPENDITURE		7 225	5 105	72 793	10 592	70 569	61 955	18 122	18 633	19 176
OTHER ITEMS										
<i>Renewal of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	73.5%	73.5%	73.5%	49.4%	50.0%	50.0%
<i>Renewal of Existing Assets as % of deprecn"</i>		0.0%	0.0%	0.0%	959.3%	119.4%	119.4%	1014.1%	972.3%	1070.4%
<i>R&M as a % of PPE</i>		0.0%	0.0%	0.7%	0.3%	1.0%	0.3%	0.7%	0.7%	0.6%
<i>Renewal and R&M as a % of PPE</i>		0.0%	0.0%	1.0%	5.0%	6.0%	6.0%	7.0%	7.0%	8.0%

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
EXPENDITURE OTHER ITEMS									
<u>Depreciation & asset impairment</u>	64,650	79,925	107,331	88,017	88,017	107,331	112,694	119,456	126,623
<u>Repairs and Maintenance by Asset Class</u>	67,083	65,986	72,081	76,221	82,871	82,662	98,963	104,901	111,195
Infrastructure - Road transport	8,961	7,162	9,178	12,945	12,945	15,627	17,161	18,190	19,282
Infrastructure - Electricity	14,183	11,624	14,383	14,957	14,957	14,956	21,230	22,503	23,854
Infrastructure - Water	9,497	11,598	19,672	19,399	25,649	24,635	26,569	28,163	29,853
Infrastructure - Sanitation	1,753	1,899	5,196	5,123	5,523	5,398	5,817	6,166	6,536
Infrastructure - Other	3,009	2,279	4,612	4,894	4,894	4,175	4,874	5,166	5,476
Infrastructure	37,403	34,561	53,040	57,318	63,968	64,792	75,651	80,190	85,001
Community	29,680	31,425	19,041	18,903	18,903	17,870	23,312	24,711	26,194
TOTAL EXPENDITURE OTHER ITEMS	131,733	145,912	179,412	164,237	170,887	189,993	211,657	224,356	237,818
<i>% of capital exp on renewal of assets</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal of Existing Assets as % of deprecn"</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>	5.6%	2.1%	1.7%	1.4%	1.5%	1.7%	1.8%	1.8%	1.9%
<i>Renewal and R&M as a % of PPE</i>	6.0%	2.0%	2.0%	1.0%	2.0%	2.0%	2.0%	2.0%	2.0%

GT483 Westonaria - Table A10 Basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		–	11	11	11	11	11	11	11	11
Piped water inside yard (but not in dwelling)			3	3	3	3	3	3	3	3
Using public tap (at least min.service level)	2		15	15	15	15	15	15	15	15
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		–	29	29	29	29	29	29	29	29
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		–	–	–	–	–	–	–	–	–
Total number of households	5	–	29	29	29	29	29	29	29	29
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)			14	14	14	14	14	14	14	14
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)			15	15	15	15	15	16	16	16
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		–	29	29	29	29	29	30	30	30
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		–	–	–	–	–	–	–	–	–
Total number of households	5	–	29	29	29	29	29	30	30	30
<u>Energy:</u>										
Electricity (at least min.service level)			14	14	14	14	14	15	15	15
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		–	14	14	14	14	14	15	15	15
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)			15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		–	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Total number of households	5	–	15 014	15 014	15 014	15 014	15 014	15 015	15 015	15 015
<u>Refuse:</u>										
Removed at least once a week			29	29	29	29	29			
<i>Minimum Service Level and Above sub-total</i>		–	29	29	29	29	29	–	–	–
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										

No rubbish disposal									
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-
Total number of households	5	-	29	29	29	29	-	-	-
Households receiving Free Basic Service	7								
Water (6 kilolitres per household per month)		18	18	18	18	18	18	18	18
Sanitation (free minimum level service)		18	18	18	18	18	18	18	18
Electricity/other energy (50kwh per household per month)		3	3	3	3	3	3	3	3
Refuse (removed at least once a week)		18	18	18	18	18	18	18	18
Cost of Free Basic Services provided (R'000)	8	-	-						
Water (6 kilolitres per household per month)		19 052	20 619	23 428	23 428	23 428	24 834	26 324	27 903
Sanitation (free sanitation service)		14 431	14 297	16 015	16 015	16 015	16 976	17 994	19 074
Electricity/other energy (50kwh per household per month)		18 206	5 872	6 247	6 247	6 247	6 622	7 019	7 440
Refuse (removed once a week)		19 412	20 576	21 811	21 811	21 811	23 120	24 507	25 977
Total cost of FBS provided (minimum social package)		-	71 101	61 364	67 501	67 501	71 551	75 844	80 395
Highest level of free service provided									
Property rates (R value threshold)		45 000	45 000	45 000	45 000	45 000	47 700	50 562	53 596
Water (kilolitres per household per month)			6	6	6	6	6	7	7
Sanitation (kilolitres per household per month)							-	-	-
Sanitation (Rand per household per month)		115	115	115	115	115	122	129	137
Electricity (kwh per household per month)		50	50	50	50	50	53	56	60
Refuse (average litres per week)		115	115	115	115	115	122	129	137
Revenue cost of free services provided (R'000)	9								
Property rates (R15 000 threshold rebate)		11 550	12 244	13 757	13 757	13 757	14 582	15 457	16 385
Property rates (other exemptions, reductions and rebates)							-	-	-
Water		14 861	15 752	16 699	16 699	16 699	17 701	18 763	19 889
Sanitation		11 257	11 932	13 407	13 407	13 407	14 211	15 064	15 968
Electricity/other energy		14 201	5 053	6 914	6 914	6 914	7 329	7 769	8 235
Refuse		15 141	16 050	18 034	18 034	18 034	19 116	20 263	21 479
Municipal Housing - rental rebates		-							
Housing - top structure subsidies									
Other									
Total revenue cost of free services provided (total social package)	6	-	67 010	61 031	68 811	68 811	72 940	77 316	81 955

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<u>Refuse:</u>									
Removed at least once a week	48	48	48	48	48	48	48	48	48
Minimum Service Level and Above sub-total	48	48	48	48	48	48	48	48	48
Using own refuse dump	82	82	82	82	82	82	82	82	82
Below Minimum Service Level sub-total	82	82	82	82	82	82	82	82	82
Total number of households	130	130	130	130	130	130	130	130	130
<u>Households receiving Free Basic Service</u>									
Water (6 kilolitres per household per month)	70	70	70	70	70	70	70	70	70
Sanitation (free minimum level service)	31	31	31	31	31	31	31	31	31
Electricity/other energy (50kwh per household per month)	34	34	34	34	34	34	34	34	34
Refuse (removed at least once a week)	31	31	31	31	31	31	31	31	31
<u>Cost of Free Basic Services provided (R'000)</u>									
Water (6 kilolitres per household per month)	1,108	1,343	1,423	1,163	1,163	1,163	1,238	1,301	1,361
Sanitation (free sanitation service)	473	575	609	646	646	646	681	716	749
Electricity/other energy (50kwh per household per month)	726	855	903	1,009	1,009	1,009	1,331	1,399	1,463
Refuse (removed once a week)	1,009	1,223	1,293	1,371	1,371	1,371	1,445	1,518	1,588
Total cost of FBS provided (minimum social package)	3,316	3,996	4,228	4,189	4,189	4,189	4,694	4,934	5,161
<u>Highest level of free service provided</u>									
Property rates (R'000 value threshold)	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500
Water (kilolitres per household per month)	5	5	5	5	5	5	5	5	5
Sanitation (Rand per household per month)	9	10	10	11	11	11	11	11	11
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	20	20	20	20	20	20	20	20	20
<u>Revenue cost of free services provided (R'000)</u>									
Property rates (R15 000 threshold rebate)									
Property rates (other exemptions, reductions and rebates)	2,584	2,750	2,905	3,011	3,011	3,011	3,250	3,416	3,573
Water	17,610	18,732	19,835	16,221	16,221	16,221	17,267	18,148	18,983
Sanitation	3,308	3,529	3,739	3,968	3,968	3,968	4,181	4,395	4,597
Electricity/other energy	5,663	5,852	6,181	6,903	6,903	6,903	9,109	9,573	10,014
Refuse	7,062	7,512	7,939	8,418	8,418	8,418	8,871	9,323	9,752
Total revenue cost of free services provided (total social package)	36,228	38,375	40,599	38,522	38,522	38,522	42,679	44,855	46,919

PART 2 – SUPPORTING DOCUMENTATION

Overview of annual budget process

The Municipal Systems Act prescribes that the IDP Process plan must be adopted by August for the following year. In this municipality the IDP process plan was adopted 31st August 2012 to comply with this section.

The municipality has established a Management IDP/Budget steering committee and the committee was able to meet regularly to consider budget inputs from departments.

Three Mayoral strategic planning sessions were also held for political oversight. Out of these sessions the committee as well as executive managers were able to update their inputs and to update the ultimate budget document based on the political direction provided.

The draft budget was tabled in council on the 31st March 2013. Stakeholder consultation meetings were held after tabling of draft IDP & Budget. All the wards in the municipality were visited to reconfirm the budget and the IDP objectives and the priorities.

The final budget will be adopted by the 11th June 2013. The old valuation roll is still valid after the MEC for Local Government in the Province granted approval to extend the validity by one year as allowed by the MPRA.

Overview of alignment of annual budget with Integrated Development Plan (IDP)

There is correlation between non- financial and financial information that is in the IDP and the Budget. The IDP is a principal strategic plan of a municipality that informs and guides planning, management and development of actions. It provides a framework on which the Budget of a municipality must implement municipal objectives aligned to programmes and projects and targets for implementation within a specific period.

The process of reviewing the IDP/Budget is undertaken considering key government directives and community needs derived from public participation processes undertaken by the municipality on annual basis in terms of legislation. The key government directives considered in the 2013/2014 IDP/Budget include:

- MTERF
 - ✓ *Ensuring that drinking water meets the required quality standards at all times;*
 - ✓ *Protecting the poor from the worst impacts of the economic downturn;*
 - ✓ *Supporting meaningful Local Economic Development (LED) initiatives that foster Micro and small business and job creation;*
 - ✓ *Securing the health of their asset base (especially the municipality's revenue; generating assets) by increasing spending on repairs and maintenance; and*
 - ✓ *Expediting spending on capital projects that are funded by conditional grants.*

For the 2013/2016 MTERF the municipality's budget is aligned to the national priorities and community needs, that of providing basic services .Provision of potable water ,provision and upgrading electricity infrastructure and construction and upgrading of roads are of priority in the municipality . The municipality has increased the budget for repairs and maintenance as it has become critical to maintain the standard of services in the municipal area to promote local economic development by creating a conducive environment for job creation and continued support to micro and small businesses.

COMMUNITY PARTICIPATION PROCESSES

The municipality undertook the IDP/Budget review consultation process from 23 April 2013 to 05 May 2013. Westonaria municipality is made up of 16 wards, distributed in the areas below. namely;

- Thusnang
- Kloof
- Westonaria town
- Venterspost
- Simunye
- Bekkersdal
- Zuurbekom

All meetings were held as scheduled except for three which were rescheduled and held on the new dates as per the schedule below

.PUBLIC PARTICIPATION SCHEDULE

WARD	DATE	TIME	VENUE	COMMENTS
1	23/04/ 2013, Tue.	16:00	Thusanang	Meeting held
2 & 3	24/04/2013, Wed.	16:00	Kloof Chapel	Meeting held but have to be reschedule a meeting for Ward 2 only on the 07/05/2013
4 & 6	25/04/2013, Thur.	16:00	Westonaria Banquet Hall	Meeting held
5	04 May 2013, Sat.	14:00	Venterspost Primary School	Meeting postponed to 11/05/2013 due to poor attendance
7 & 8	26/04/2013, Fri.	16:00	Simunye Sports ground/Taxi Rank	Meeting held but have to reschedule another meeting for Ward 7 only on the 09/05/2013.
9; 10; 11; 14 & 15	30/04/2013, Tue.	16:00	Holomisa Sports Grounds	Meeting held
10; 12; 13; 15	02/05/2013, Thur.	16:00	Paul Nel Hall	Meeting held
16	05/05/2013, Sun.	14:00	Zuurbekom Intermediate School	Meeting held

OVERVIEW OF BUDGET RELATED POLICIES

Property Rates policy

The rates policy has been amended to align it to the new amendments issued by parliament. The policy is in line with the MPRA. All the classifications and exemptions are in the policy. All the MPRA requirements were met in compiling the valuation roll in 2008/9.

Borrowing policy

The policy is in draft form and has not been approved by Council. This is meant to give guidance on borrowing as and when the municipality needs to.

Cash management policy

The policy was approved by Council. It guides the municipal employees on cash management processes.

Asset management policy

The policy was approved by Council. It addresses both movable and immovable assets and the management thereof including management of the asset register.

Credit control policy

The policy was approved a while ago by council and is still in operation. We are in the process of reviewing it to bring it into line with current developments and the new revenue enhancement strategy.

Supply chain management policy

An amended policy was approved by council. New amendments to legislation have made it necessary to effect the amendments in order to bring it into line with the newly amended legislation.

Tariff Policy

It gives guidance on tariff setting. It gives guidance on the principles to be followed in setting tariffs without being insensitive to the plight of the rates payers of the town. All the factors are to be taken into account to keep the tariffs affordable. But also ensure that the municipality remains a viable business.

Indigent Policy

This policy gives guidance to the categories of people who qualify to be registered as indigents. It gives guidance on the application process. It establishes structures in the municipality to deal with the applications and approval thereof. It directs on the treatment of outstanding debts once individuals are registered as indigents. It outlines benefits for indigents and the period they are entitled to them.

OVERVIEW OF BUDGET ASSUMPTIONS

Westonaria Local Municipality has experienced a negative growth rate in the past due to the declining mining industry which was the backbone of economic activity in the area for a long time. There can only be marginal growth if any in the next few years. Due to this, only tariff increases are built into the budget. No natural growth is envisaged. The municipal area is characterized by high unemployment resulting from closed mines or those which scaled down operations and reduced numbers of employees. In the thirteen years from 2001 to date the municipality experienced negative economic growth of 4.4%. All these imply that the municipality's ability to collect debtors is reduced.

A steady increase in tariffs has been adopted. This is mainly to make them affordable to rate payers. We have avoided creating a potentially confrontational situation where communities cannot afford the new tariffs particularly on rates and taxes.

A new valuation roll was introduced in 2009 and went a long way to align tariffs with new rates and taxes in line with the MPRA. We have stuck to an average increase of 6% to avoid a shocking increase.

With halls and other facilities tariff increases are driven by maintenance costs. We basically use a recovery method to determine increases but the average remains 6%.

We have been making losses on our trading activities. The new Eskom tariff increases will just exacerbate the problem. Our long term objective is to return to profitability on trading functions. We can begin by reducing reticulation losses. On electricity we can target illegal connections. On water we can reduce pipe bursts by doing routine and planned maintenance. etc. (At least breakeven)

We intend to implement our revenue enhancement strategy (RAS) which was developed recently. Its components include cost cutting and bringing in other efficiencies into the system over and above smart collection methods and growing revenue base through data cleansing and debt collection. This revenue enhancement strategy will be fully implemented in the new budget year. We intend to put more focus on the top 100 debtors for instance. Those will reduce our debtor's book by far and improve our cash flow at the same time.

Some of the cost cutting measures to improve cash flow would be to enhance controls in areas like stock, fuel, telephones, internet, catering, traveling, conferences, courses and so on. There are lots of inefficiencies identified in these areas.

We intend to extend our waste management function to new areas. They are mainly rural. We do not expect to make profits at first, but that is the ultimate aim.

We intend to collect from new areas like Westonaria Borwa as soon as the area gets occupied. This will be for water and electricity supplied to the consumers in this area. Communication to ensure that this happens is being improved as part of process improvement. But one need not be too optimistic because most of the RDP dwellers are indigents.

REVENUES

Rates and taxes

The Municipal Property Rates Act (MPRA) was implemented in the municipality on 1 July 2009. The valuation roll was accepted by council on the 1st July 2000. The impact of the new values and rates on residents was minimized by keeping the new rates as low as possible. The average increase is 6% for the 2013/14 financial year. The valuation roll is valid for four years in terms of the MPRA. The present valuation roll is supposed to run up till 30 June 2013. Due to internal problems, a new roll has not been compiled. The municipality applied to the MEC for Local Government in the Province for the extension of the validity of the roll for one more year. The approval for the extension granted from the MEC on the 27th May 2013. The municipality will compile a new valuation roll in the course of the next financial year for implementation on 1 July 2014.

Electricity

The municipality has confined itself to the minimum increase of 8% allowed by National Treasury in terms of annexure to circular 66 issued on the 11th December 2012 and circular 67 issued on the 12th March 2013. This is the minimum allowed to charge the consumer. We however will be paying 7.3% more for the bulk purchases. We will therefore be realizing a margin of 0.7% on the service. We have been making a trading loss in the past. It is a huge relief that the input cost is less than the output cost this year.

Water

We will grow the price by 10% which is the exact increase we will be paying to Rand Water. The Municipality is realizing a slight profit margin on the sale of water. But due to huge distribution and technical losses we ultimately realize a loss in the books.

The proposed Water and Sanitation Tariffs for 2013/2014 are consistent with National Policy on the provision of free basic services, the National Strategic Framework for Water and Sanitation and with Council's Indigent relief policy, Rates and Tariff Policies and Equitable Service Framework. The tariff increases are necessary to address essential operational requirements, maintenance of existing infrastructure, new infrastructure provision and to ensure the financial sustainability of the service.

Equitable share

This source has been steadily growing. We will receive R102.3 million for the budget year.it grows in the MTREF period.

All other tariffs

A growth parameter of 6% was applied to all the miscellaneous tariffs. Any substantial deviations were motivated in the reports to the tariff schedules as considered by the Budget Committees.

All Levies, Rates and Service Charges are determined in compliance with:

Local Government Municipal Property Rates Act 2004

Municipal Finance Management Act 56 of 2003

Local Government Municipal Systems Act 32 of 2000

Summary: Capital Budget 2013/14

	Budget 2013/14	Source of Funding			
		MIG	WLM Own funds	DAC	DME
Office of the Municipal Manager	R 0	-	-	-	-
Corporate Services	R 1 755 020	-	1 755 020	-	-
Finance	R 4 845 000	-	4 845 000	-	-
Community Services	R 14 653 185	11 916 185	2 537 000	200 000	-
Infrastructure Services	R 61 340 716	47 365 716	975 000	-	13 000 000
	R 82 593 921	59 281 901	10 112 020	200 000	13 000 000
	Source of Funding				
MIG -	R 59 281 901	<i>Available from operating budget</i>			
WLM Internal funds -	10 456 000				
External Loan -					
DAC	R 200 000				
NERSA	R 13 000 000				
Other funding	R 0				
	R 82 937 901				
Surplus after capital expenditure	R 343 980				

CAPITAL PROJECTS

2013/2014

MIG PROJECTS

IDP NO	PROJECT NAME	DESCRIPTION OF PROJECTS	2013/2014 BUDGET	SOURCE
INFRASTRUCTURE SERVICES				
WATER				
	Pre-paid Water Meters (Phase 4)		1 439 689	MIG
	Venterspost Waterpan Water (Venterspost main water line upgrade)		18 801 597	MIG
	Venterspost Waterpan Water (Westonaria Industrial area main water line upgrade)		3 015 827	MIG
ROADS				
	Roads in Zuurbekom (George Sacks) (Phase 2)		5 000 000	MIG
SANITATION				
	Sanitation Greater Westonaria (Protea Park outfall sewer line)		19 108 603	MIG

COMMUNITY SERVICES				
SPORTS AND RECREATION				
	Simunye Multi Purpose Sport & Recreation Community Centre (Caretakers Facility & Ablution) (Phase 2)		5 746 678	MIG
	Zuurbekom Multi Purpose Sport & Recreation Community Centre		1 847 785	MIG
	Upgrading of Paul Nell Gymnasium		500 000	MIG
HEALTH				
	Zuurbekom Clinic		3 821 722	MIG

59 281 901

OTHER CAPITAL PROJECTS

IDP NO	PROJECT NAME	DESCRIPTION OF PROJECTS	2013/2014 BUDGET	SOURCE
CORPORATE SERVICES				

ADMIN				
	Banquet Hall roof and ceilings	Resealing and Repair of Roof and Ceiling (exterior and interior water damages) - Banquet Hall Complex which will include the Library	500 000	WLM
	Committee and Training facilities - phase 1	Committee Room and Training Centre	WLM	
	Committee and Training facilities - phase 2	New Furniture Committee Room & Training Centre		
	Furniture	Replacement Furniture/Equipment	80 000	WLM
	Curtains Paul Nell Hall	Stage Curtains for Paul Nel Hall	100 000	WLM
	Air conditioners	Unforeseen Equipment for facilities and airconditioners that needs to be replaced during the 2013/14 FY.	80 000	WLM
	Electricity upgrade municipal building	Upgrading of Electricity	WLM	
LEGAL				
	Voice Recorders and Software		5 000	WLM
HUMAN RESOURCES				
	Office furniture		40 000	WLM
ICT				
	MSP Phase 2		300 000	WLM
	Upgrade external links to satellite offices		200 000	WLM
	Network Security Upgrade (Intrusion		200 000	WLM

	Prevention)			
	IT Hardware		200 000	WLM
	Furniture		50 000	WLM

FINANCIAL SERVICES				
REVENUE MANAGEMENT				
	Valuation of Property Rates	Valuation of Property Rates	4 000 000	WLM
	Upgrade of Bekkersdal Offices	Upgrade of Bekkersdal Offices	100 000	WLM
	Furniture for new appointments (2)	Service delivery	20 000	WLM
	Replacement of chairs (10)	Service delivery	20 000	WLM
	Furniture for new appointments (4)	Service delivery	40 000	WLM
EXPENDITURE				
	Furniture for new appointments (3)	Service delivery	30 000	
IDP NO	PROJECT NAME	DESCRIPTION OF PROJECTS	2013/2014 BUDGET	SOURCE
PLANNING AND MANAGEMENT				
	Asset Management	Asset Management		WLM
SUPPLY CHAIN				
	Furniture for new appointments (3)	Service delivery	75 000	WLM
LOCAL ECONOMIC DEVELOPMENT				
		Coordination and Support of local Associations/Forums	200 000	WLM
		Coordination and Support to Local SMME's (Soft skills and youth projects)	300 000	WLM
		Implementation of the Review LED Plan		WLM
			60 000	

COMMUNITY SERVICES				
PARKS				
0910/040		Greening & Beautification	500 000	WLM
New		Development and support of Food gardens	100 000	WLM

New		Horticultural Equipment	200 000	WLM
SPORTS AND RECREATION				
		PROCURE CAMERA	5 000	WLM
		PROCURE CHAIRS	90 000	WLM
		PROCURE TABLES	49 000	WLM
		SPORTS EQUIPMENT	50 000	WLM
		FURNITURE FOR ARTS AND CULTURE OFFICER	9 500	WLM
		FURNITURE FOR GEOGRAPHICAL NAMES OFFICE	9 500	WLM
		FURNITURE FOR 2 X SOCIAL WORKERS	9 500	WLM
		FURNITURE FOR 2 X COMMUNITY WORKERS	9 500	WLM
		Book detection system at Westonaria Library	200 000	DAC
IDP NO	PROJECT NAME	DESCRIPTION OF PROJECTS	2013/2014 BUDGET	SOURCE
PUBLIC SAFETY				
				WLM
		Procurement of 14 two way communication radios.	100 000	WLM
		Erection of shelter for customers at the DLTC/VTs	40 000	WLM

		Procurement of a Digital Camera for Public Safety events	1 000	WLM
		Procurement of 16 Firearms for Law Enforcement staff and members of the VIP unit	104 000	WLM
WASTE MANAGEMENT				
0910/027		240l Wheelie bins	1 000 000	WLM
New		Procurement of Waste containers	200 000	WLM
New		Procurement of Lockers	60 000	WLM
INFRASTRUCTURE SERVICES				
WATER SERVICE				
		Glenhavie replacement of reservoir roof	800 000	WLM
		Combination meters for Industrial consumers	100 000	WLM
		Office furniture	R 25 000	WLM
PLANNING				
		Office furniture	R 50 000	WLM
ELECTRICITY SERVICE				
		Electrical Upgrades	13 000 000	DME

23 312 000

10 112 000 WLM
200 000 DAC
13 000 000 DME

ANNUAL BUDGETS AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS – INTERNAL DEPARTMENTS

Section 53 (1) (c) (ii) of the MFMA, defines the Service Delivery and Budget Implementation Plan (SDBIP) as a detailed plan approved by the mayor of a municipality for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate the following –

(a) Projections for each month of

- Revenue to be collected, by source; and
- Operational and capital expenditure, by vote.

(b) Service delivery targets and performance indicators for each quarter, and

(c) Other matters prescribed by this law.

In terms of Section 53 of the MFMA, the Executive Mayor is expected to approve the SDBIP within 28 days after the approval of the budget. In addition, the Executive Mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are made public within 14 days after its approval.

The SDBIP gives effect to the Integrated Development Plan and the budget of the municipality. It is an expression of the objectives of the municipality in quantifiable outcomes which will be implemented by the administration for the financial period from 1 July 2013 to 30 June 2014 (the Municipality's financial year). It includes the service delivery targets and performance indicators for each quarter which should be linked to the performance agreements of senior management. It therefore facilitates oversight over financial and non-financial performance of the municipality and allows the Municipal Manager to monitor the performance of the section 57 managers, the Mayor/Council to monitor the performance of the Municipal Manager, and the Community to monitor the performance of the Municipal Governance

The SDBIP for the 2013/2014 financial year will be approved by the Executive Mayor in July 2013 after approval of the Budget.

LEGISLATION COMPLIANCE STATUS

Compliance with the MFMA implementation requirements has been substantially adhered to through the following activities:

- **Budget and Treasury Office**

Westonaria had not established a budget office up till now. The activities of the budget office took place in a unit named planning and asset management. A new organizational structure was approved by council on the 25th April 2013. A Budget and Treasury office has been created in this structure in accordance with the MFMA. It will be operational by the 1st July 2013.

- **Budgeting**

The annual budget is prepared in accordance with the requirements prescribed by National Treasury and the MFMA including regulations and circulars.

- **Financial reporting**

100% compliance with regards to monthly, quarterly and annual reporting to the Executive Mayor, Mayoral Committee, Council, Provincial and National Treasury.

- **Annual Report**

The annual report is prepared in accordance with the MFMA and National Treasury requirements. The last one was for the financial year ended June 2012. It is placed on the website as required by legislation.

- **Internship Programme**

The municipality is participating in the Municipal Finance Management Internship Programme has employed a number of interns undergoing training in various finance departments although they belong to the budget office. Two of the interns completed their two-year training period at the end of July 2009 and have taken up permanent employment within Finance. The second intake consisted of five interns. All completed the mandatory two year programme. Two are still in the municipality and there are plans to give them permanent positions in SCM and salaries. We have interviewed for a new intake of five for the next two years. They will join the Municipality on the 1st July 2013. They will be funded through the FMG.

TARIFF SCHEDULE: 1 JULY 2013

1. WATER

All Consumers

1 July 2012/2013		1 July 2013/2014
Basic	0	0
0 – 6 kl	Free	Free
6 – 20 kl	9-39	10-33
20 – 40	10-59	11-65
40 →	11-16	12-28

2. ELECTRICITY

2.1 Domestic High Conventional

Tariff Blocks	Tariffs applicable from 1 July 2012 (c/Kwh)
Block 1 (0 – 50 Kwh)	Nil
Block 2 (51 – 350 Kwh)	0,85
Block 3 (351 – 600 Kwh)	1,14
Block 4 (> 600 Kwh)	1,38

2.2 Domestic Pre-paid - 1,14 c/Kwh

2.3 Commercial

Conventional commercial - 1,39 c/Kwh
Commercial pre-paid - 1,39 c/Kwh

2.4 Industrial

Basic charge - R316-50 per month
Energy charge - R 0-73 c/Kwh
Demand charge - R 96-93 / KVA

3. SEWERAGE

Basic Charge

	1 July 2012/13	1 July 2013/2014
Up to 350 m ² (shacks)	0	
Over 350 and up to 600 m ²	37-93	40-21
Over 600 and up to 800 m ²	47-20	50-04
Over 800 and up to 1000 m ²	51-26	54-34
	60-04	63-65
Over 1000 and up to 1200 m ²		
Over 1200 and up to 1400 m ²	67-23	71-27
Over 1400 m ²	74-30	78-76

4. ADDITIONAL CHARGES

1 July 2013/2014

		1 July 2013/14
1.	Dwelling-house or residential flat: Whether or not detached, for the first two closets	28-10
2.	Business premises or Government buildings: Used only as offices, professional rooms, shops or for purposes for which no other provisions are made in this tariff: (a) Per water closet (b) Per single urinal stall	44-56 28-10
3.	Private hotel, boarding house or tenement house licensed to accommodate more than six persons Per bedroom	28-10
4.	Hotel or club with sleeping accommodation and licensed under the Liquor Act, 1989 Per bedroom	28-10
5.	Club with sleeping accommodation (other than a sports club) or restaurant, tearoom, fish and chips shop or similar undertaking per 100 members or part thereof or per 50 seating units or part thereof, whichever is the greater	68-68
6.	Church	24-96
7.	Church hall from which no revenue is derived	24-96
8.	Hall from which revenue is derived, per 200 m ² of floor area or part thereof	53-94
9.	University, college, school or hostel, per 20 pupils and staff or part thereof	26-21
10.	Hospital, nursing maternity or convalescent home, per 10 patients and staff or part thereof	62-77
11.	Sports ground and sports club: (a) Per water closet (b) Per single urinal stall	28-10 28-10
12.	Power station, factory, workshop, industrial concern, commercial motor garage or similar undertaking: (a) Per water closet (b) Per single urinal stall	148-94 148-94
13.	Storage premises: Warehouse or business storage, per 440 m ² or part thereof	31-37
13.	Storage premises: Warehouse or business storage, per 440 m ² or part thereof	31-37
14.	Private or municipal hostel or similar institution, per 30 inmates	185-06
15.	A brewery, cold-storage works, industrial laundry, cleaning and dyeing works, ice factory, mineral water factory, milk depot (where bottles or cans are washed or milk is bottled), or dairy shall, in addition to the charge payable per water closet or urinal stall under item 2, pay the charges set out in Part IV of this schedule	
16.	Where the trough system for urinal or water closet purposes is used, each complete 685 mm length of trough or gutter so used or designed to be used, shall be considered as one single urinal stall or water closet respectively for the purposes of this tariff	
17.	Special tariff for mine property situated outside proclaimed townships:	

		1 July 2013/14
	(a) Dwelling-house	28-10
	(b) Single quarters, average number of persons multiplied by the factor 10.55	28-10
	(c) Recreation clubs:	
	(i) Per water closet	28-10
	(ii) Per single urinal stall	28-10

5. REFUSE

	1 July 2013/2014
Squatters	
Residential flats and houses	54-06
Businesses	96-57
Unproclaimed townships	69-96
Bulk containers: 1 x per week *	469-64
2 x per week *	738-56
3 x per week *	1 164-00
4 x per week *	1 532-66
5 x per week *	1 932-91
Per cubic meter (bulk removals)	84-80

(* Hire of R31-50 included)

6. ASSESSMENT RATES

Category	Current Tariff (1 July 2011)	July 2012/2013
Residential properties	0.0095	0,0100
State owned properties	0.0095	0,0100
Business and commercial	0.0178	0,0188
Agricultural	0.0178	0,0188
Vacant Land	0.0095	0,0100
Industrial	0.0095	0,0100

7. ADDITIONAL

	1 July 2013/2014
Empty stands:	
(a) Basic (water)	39-16
(b) Basic (electricity)	47-42

The following tariffs are proposed in Public Safety for the Financial Year 2013/14:

- R 200-00 per photocopy – cost for an enquiry of a Traffic Accident Report or eNatis Enquiry
- R350-00 per vehicle – cost for Traffic vehicle and Officer for escorting of a funeral.
- R 20-50 per km plus Traffic Officer hourly rate – Escorting of Abnormal load
- R 20-50 per km plus Traffic officer hour rate – Point Duty for a road race or special event

PROPOSED CEMETRIES FEES: 2013/2014

CEMETERY FEES	Bekkersdal	Non-Residents	Simunye	Non-Residents	Westonaria	Non-Residents
Weekdays						
Adult monumental sections-standard	R 680.00	R 4 080.00	R 780.00	R 4 680.00	R 880.00	R 5 280.00
Adult monumental sections-casket/8ft/ext	R 860.00	R 5 160.00	R 960.00	R 5 760.00	R 1 060.00	R 6 360.00
Adult monumental sections-casket+8ft/ext	R 1 300.00	R 7 800.00	R 1 400.00	R 8 400.00	R 1 500.00	R 9 000.00
Children monumental sections - standard	380.00	R 2 280.00	480.00	R 2 880.00	580.00	R 3 480.00
Adult lawn sections- standard	-		R 880.00	R 5 280.00	R 980.00	R 5 880.00
Adult lawn sections- casket/8ft/ext	-		R 1 060.00	R 6 360.00	R 1 160.00	R 6 960.00
Adult lawn sections- casket+8ft/ext	-		R 1 500.00	R 9 000.00	R 1 600.00	R 9 600.00
Children lawn sections - standard	-		580.00	R 3 480.00	680.00	R 4 080.00
Wall Of Remembrance						
Single niche w.o.r	-		R 470.00	R 2 820.00	R 570.00	R 3 420.00
Additional ashes in w.o.r	-		R 270.00	R 1 620.00	R 370.00	R 2 220.00
Ashes in existing grave	-		R 470.00	R 2 820.00	R 570.00	R 3 420.00
Weekends & Holidays		-		-		-
Adult monumental sections-standard	R 1 360.00	R 8 160.00	R 1 560.00	R 9 360.00	R 1 760.00	R 10 560.00
Adult monumental sections-casket/8ft/ext	R 1 720.00	R 10 320.00	R 1 920.00	R 11 520.00	R 2 120.00	R 12 720.00
Adult monumental sections-casket+8ft/ or ext	R 2 600.00	R 15 600.00	R 2 800.00	R 16 800.00	R 3 000.00	R 18 000.00
Children monumental sections	R 760.00	R 4 560.00	R 960.00	R 5 760.00	R 1 160.00	R 6 960.00
Adult lawn sections- standard	-		R 1 760.00	R 10 560.00	R 1 960.00	R 11 760.00
Adult lawn sections- casket/8ft/ext	-		R 2 120.00	R 12 720.00	R 2 320.00	R 13 920.00
Adult lawn sections- casket+8ft/ext	-		R 3 000.00	R 18 000.00	R 3 200.00	R 19 200.00
Children lawn sections - standard	-		R 1 160.00	R 6 960.00	R 1 360.00	R 8 160.00
Wall Of Remembrance						
Single niche w.o.r	-	-	R 940.00	R 5 640.00	R 1 140.00	R 6 840.00

Additional ashes in w.o.r	-	-	R 540.00	R 3 240.00	R 740.00	R 4 440.00
Ashes in existing grave	-	-	R 940.00	R 5 640.00	R 1 140.00	R 6 840.00
Other Fees Payable:						
Reserve single grave	R 1 100.00	R 1 800.00	R 1 100.00	R 1 800.00	R 1 100.00	R 1 800.00
Exhumation of body	R 2 100.00	R 3 000.00	R 2 100.00	R 3 000.00	R 2 100.00	R 3 000.00
Exhumation of ashes	R 470.00	R 550.00	R 470.00	R 550.00	R 470.00	R 550.00
Permission to erect a tombstone	R 180.00	R 180.00	R 180.00	R 180.00	R 180.00	R 180.00
Covering of child grave	R 360.00	720.00	R 360.00	720.00	R 360.00	720.00
Covering of Adult grave	R 480.00	960.00	R 480.00	960.00	R 480.00	960.00
Covering of graves after hours-children	R 720.00	1 440.00	R 720.00	1 440.00	R 720.00	1 440.00
Covering of graves after hours-adults	R 960.00	1 920.00	R 960.00	1 920.00	R 960.00	1 920.00
Re-opening of adult grave	R 780.00	R 4 680.00	R 780.00	R 4 680.00	R 780.00	R 4 680.00
Re-opening of child grave	R 480.00	R 2 880.00	R 480.00	R 2 880.00	R 480.00	R 2 880.00
Transfer of reserved grave stand	R 450.00	R 2 700.00	R 450.00	R 2 700.00	R 450.00	R 2 700.00
Late bookings	R 350.00	R 350.00	R 350.00	R 350.00	R 350.00	R 350.00
Pauper Graves:						
1 Pauper - Per Grave	Free		Free		Free	
2 Paupers - Per Grave	Free		Free		Free	
3 Paupers - Per Grave	Free		Free		Free	
1 Baby pauper - Per Grave	Free		Free		Free	
2 Baby pauper - Per Grave (Max)	Free		Free		Free	

REFUSE REMOVAL

	1.JULY 2011-JUNE 2012
PLAKKERS/ SQUATTERS	
Huishoudeliks, woonstelle/ Residential Flats and Houses	R 54.20
Besighede/ Businesses	R 96.70
Ongeproklameerde dorpe/ Unproclaimed Areas	R 70.00
Massahouers	R 469.70
Bulk Containers: 1x per week*	
2x per week*	R 738.40
3x per week*	R 1164.10
4x per week*	R 1532.65
5x per week*	R 1932.80
Per kubieke meter (grootmaatverwyderings)	R 85.00

WESTONARIA SPORTS COMPLEX

NB: Returnable deposit

Annual Fees:

FACILITIES	HIRE	DEPOSIT
LODGE	R 318.00	R 583.00
LAPA	R 345.00	R 610.00
FIELDS	R 212.00	
LIGHTS	R 265.00	
MULTI – PURPOSE HALL	R 371.00	R 583.00

Westonaria Sports Complex – R 500.00 pa

Inclusive to all facilities

Practices and Competitions

Bekkersdal Paul Nell Gymnasium – R 500.00 pa

Rooms

Gym

TOWN PLANNING FEES

The application fee for special consent in terms of Clause 23 of the Westonaria Town Planning Scheme, 1981 or Clause 7 of the Peri Urban Areas Town Planning Scheme, 1975 is R800.

The application fee for temporary use of land or a building in terms of Clause 13(2)(vi) of the Westonaria Town Planning Scheme 1981 is R400.

The application fee for encroachment of building restriction area or relaxation of building line in terms of Clause 9 to 10 of the Westonaria Town Planning Scheme 1981 is R300.

The application fee to amend the Westonaria Town Planning Scheme 1981 in terms of section 56 of the Town Planning and Townships ordinance 1986 is R3800.

The application fee for the subdivision of an erf in terms of Section 92(1)(a) of the Town Planning and Townships Ordinance 1986 is R500 for up to ten (10) subdivisions and therefore an additional R50 for every five subdivisions more than 10 subdivisions.

The application fee to consolidate two or more erven in terms of Section 92(1)(b) of the Town Planning and Townships Ordinance 1986 is R250

The application fee in terms of Section 92(4) (a), 92(4)(b) and 92(4)(c) of the Ordinance for the withdrawal of an approval of an application for the subdivision or consolidation of erven, the amendment of the conditions on which the consolidation or subdivision was approved or an amendment of the approved consolidation or subdivision plan is R300.

The application fee to divide land in terms of Section 6(1) of the Division of Land Ordinance (Ordinance 20 of 1986) is R3000

The application fee in terms of Section 17(3) of the Division of Land Ordinance 1986 for the amendment of an application already pending is R1000 (excluding advertisement cost).

The application fee to establish a township in terms of Section 96 of Ordinance 15 of 1986 (Section 125 included) is R4500 plus additional costs in respect of:

- 0 - 25 erven R500 (Including advertisement cost for promulgation)
- 25 – 100 erven R775 (Including advertisement cost for promulgation)
- More than 100 erven R1000 (including advertisement costs for promulgation)

That once a township is to be developed in phases the additional fee per phase is R500.

The application fee to consider and/or approve a site development plan in terms of the Westonaria Town Planning Scheme 1981 is R250.

The application fee of the extension of boundaries in terms of Section 88(1) of Ordinance 15 of 1986 is R4000.

The application fee in terms of the provision of the ordinance for the furnishing of reasons for a resolution of the council is R200.

The application fee for any other consent in terms of the provisions of the Town Planning Schemes in operation in Westonaria for which provision is not specifically made is R600.

The application fee for an amendment of the conditions on which a consent was granted in terms of the Town Planning Scheme is R250.

The application fee in terms of Section 43 of the Ordinance for extension of the continuation period of an existing use is R400.

The application fee in terms of the provision of Section 62 or 63 of the Ordinance for the revoking of an approved scheme or the revoking of provision in an approved scheme is R500.

That the issuing of a certificate in terms of Clause 13 of the Town Planning Scheme which confirms the erection and use of buildings and or use of land is R30.

That the following applications in terms of the Gauteng Removal of Restrictions Act 1996 (Act No 3 of 1996) be applicable:

- Application for the amendment, suspension or removal of conditions in a title deed R600.
- Application for the simultaneous amendment, suspension or removal of conditions in a title deed and the amendment of the Westonaria Town Planning Scheme 1981 – R2000.
- Appeal against the decision of Council – The amount of the deposit contemplated in Section 7(4) of the Act shall be R2600.